(d) and (e) Several persons were allotted more than one PAN, particularly, during the period between 1996 and 2003 becase of—

(i) incorrect data entry;

(ii) multiple applications by the same person with varying particulars;

(iii) allotment both on the basis of PAN application and the return of income.

In such cases, generally no action is warranted against persons who are having more than one PAN card. However, in cases where misuse of the duplicate PAN card is reported, the Department has initiated proceedings for the imposition of penalty. Simultaneously, the Investigation wing of the Department is also carrying out enquiries, so as to ascertain the possibility of tax-evasion on the part of such persons.

Some cases where misuse of PAN cards have been reported in the last one year are:

(i) In February, 2007, a case of the same persons obtaining two PANs in different names and using them to apply for separte Import license was reported by the office of the Director General of Foreign Trade (DGFT).

(ii) In March, 2007, information was received from the Police Authorities regarding one person having two PANs in different names.

(iii) The Times of India, dated 16th March, 2007, carried a news item of detection of 138 PAN cards of different persons of multiple identities by the Delhi Police. Such PANs were used to create fake identities with the intention of defrauding banks. The Department has obtained information from the Police authorities and further investigation are in progress.

Increase in rate of service tax charges

4338. SHRI DARA SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether Government are increasing the rate of Service Tax charges continuously causing great hardship to common man;

(b) if so, what was the rate of Service Tax fixed during last three years indicating the total amount collected by Government each year showing comparative increase in percentage, amount-wise and year-wise; and

(c) what is the current year, 2007-08 rate of Service Tax fixed by Government indicating how much additional amount will accrue to them this year in comparison to the amount collected last year?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Service tax on taxable serices is levied at the rates indicated below:

Period	Rate of service tax (in %)
01.07.1994 to 13.05.2003	5
14.05.2003 to 09.09.2004	8
10.09.2004 to 17.04.2006	10
18.04.2006 to till date	12

Service tax is presently levied on taxable services at the rate of 12% of the value of taxable services whereas duty of excise called the Central Value Added Tax (CENVAT) is levied on excisable goods which are produced or manufactured in India at the mean CENVAT rate of 16% of the value of goods.

Finance Minister in his Budget 2006-07 speech has stated that there is a large consensus that the country should move towards a national level Goods and Services Tax (GST) and hence we must converge the service tax rate and CENVAT rate. World over, goods and services attract the same rate of tax.

Small service providers whose annual turnover does not exceed Rs. 8 lakh in a financial year are fully exempt from service tax.

(b) The rate of service tax alongwith total amount collected by Government each year showing comparative increase in percentage, for

the last three years, is as under:

Year	Rate of service tax (in %)	Increase over the previous year (in %)	Revenue (in Rs. crore)	Increase over the previous year (in %)
2004-05	10	-	14,200	-
2005-06	10	0	23,055	62.36
2006-07*	12	20	37,352	62.01

*Figures for 2006-07 are provisional.

(c) The applicable rate of service tax for 2007-08 is 12%. The Budget Estimate for service tax collection during the year 2007-08 is Rs. 50,200 crore.

Consolidation of banking laws

4339. SHRI T.T.V. DHINAKARAN: Will the Minister of FINANCE be pleased to state:

(a) whether it is proposed to consolidate all banking laws;

(b) if so, the details thereof; and

(c) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PAWAN KUMAR BANSAL): (a) to (c) There is no proposal to consolidate all banking laws at present under consideration of the Government. However, the following recommendation made by the Committee on Fuller Capital Account convertibility is under examination by Reserve Bank of India:—

> "All commercial banks; should be subject to a single Banking Legislation and separate legislative frameworks for groups of public sector banks should be abrogated. All banks, including public sector banks should be incorporated under the Companies Act as this would provide a level playing field".

Loans given by banks to SCs/STs

4340. SHRI JESUDASU SEELAM: Will the Minister of FINANCE be pleased to state:

(a) the total amount of loans given by the Nationalised Banks in the country during the last three financial years, State-wise;